

LEARNING SYSTEM OF ACCOUNTING FOR COOPERATIVE AND SMALL, MEDIUM ENTERPRISES SUBJECTS (CASE OF JENDERAL SOEDIRMAN UNIVERSITY, DEPARTMENT OF ACCOUNTING)

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Abstract

This study aims to investigate the feasibility of a learning system that is applied for the Accounting for Cooperative and Small, Medium Enterprises subjects in Jenderal Soedirman University, Department of Accounting. Enactment of Accounting for Cooperative and Small, Medium Enterprises subjects as compulsory subjects encourage lecturer to arrange interesting learning system and can measure the ability of students appropriately. The measurement of ability of students to absorb the subjects material is done through the provision of a quiz, structured tasks combined with the presentation of material, preparation of papers as midterms and workmanship essay questions as the final exam of the semester. Values obtained during the learning process are combined then converted to the value of the final determinant of graduation. The final results using IBM SPSS 22 software shown that the applied learning system can be regarded as a good model.

Keywords: *Learning System; Accounting for Cooperative and Small Medium Enterprises (Accounting for CSME); Ability of Students*

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Introduction

Jenderal Soedirman University (Unsoed) as one of the state universities in Indonesia has begun their work in the academic world in 1963. Unsoed in development will realize the vision that has been formulated to be realized in 2020 that "Unsoed be a world class civic

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university that excels in the mastery of science, technology and/or art that is relevant to the resource development of rural sustainable, as well as the excavation and utilization of local wisdom" (Unsoed, 2014).

In 2013 the Faculty of Economics (FE) renamed the Faculty of Economics and Business (FEB). Faculty of Economics and Business Unsoed raising three regular degree program, two international graduate programs and four diploma subjects. Referred to the regular degree program is Economics and Development Studies, Management and Accounting. International degree programs include Accounting and Management while associate expert study programs to consist of Financial Administration, Secretarial, Accounting and International Business.

The vision of Department of Accounting is being an educational institution accounting professionalism, noble character, responsive to the regional potential and the development of information technology and the global economy (Unsoed, 2013). Accounting curriculum in 2012 changed compared to the previous year. In the accounting curriculum in 2012 and thereafter, students are required to follow Accounting for Cooperative and Small, Medium Enterprises (Accounting for CSME) subjects in three credits. This change is done in order to align the accounting subjects at the university's vision. These changes provide confusion for the parties concerned. Student of class 2012 who at first did not want to follow Accounting for CSME, but now obliged to follow it. Bagian Pendidikan (Bapendik) as a regulator and provider must rearrange the classrooms capacity. Lecturers as educators must have high awareness in the drafting Learning semester so that material subjects being taught have good quality.

Literature Review

Process, Design and Learning System

The learning process is an attempt to make students learn, so the situation is a learning event (event of learning) is an attempt to change the behavior of learners (Gagne and Driscoll, 1998). Behavioral changes can occur due to the interaction between the learners with their environment.

Gentry (1985) states that the design of learning is the process of determining learning objectives, strategies and techniques to achieve the goals and designing media that can be used for the effectiveness of goal attainment. Reigeluth (1999) explains that "instructional design as a science is sometimes equated with the science of learning".

Position instructional systems design learning activities, are part from the learning activities. The process of learning activity generally includes three stages: first stage is designing and developing a learning system, second stages are the implementation of instructional system design, and third stage is evaluation of learning (Atwi , 1997). Gustafson and Branch (2002) model of instructional system design can be classified into three groups. This classification is based on the division of the orientation of the use of the model, namely; 1) Classrooms oriented models, 2) Product oriented models, and 3) System-oriented models.

Classrooms Oriented Model

This model is intended to meet the needs of educators and learners will be learning activities that are effective, efficient, productive and interesting. Models of instructional system design that includes this classification can be implemented starting from primary school level to higher education. Educators, trainers, instructors, and professors need to have a good understanding of the design of learning systems that are effective, efficient, and attractive.

The use of a variety methods can be bridged with the learning styles of the students in absorbing materials. Feedback from students will rise in line with the use of teaching methods appropriate to the psychological condition of the students. It is important to understand the psychological condition of the students before the use of teaching methods in order to get optimal feedback from all students (Djamarah, 2006).

There are various models of learning that can be used by educators in delivering learning materials to the learners, each model has its advantages and disadvantages (Mustakim, 2009). The first learning model is a model of learning is directly or called lectures. The advantage is the educators can deliver learning materials directly to be understood by the learners but here the learners tend to be passive and educators are more dominant.

The second model is a model of discussion. Here the advantage is an educator only acts as a facilitator who becomes a regulator of learning conditions while the learners are required to be more active in expressing their aspirations through group discussions of others learners. So that addition communication also teaches students to dare to express his opinion. The third model is a learning model that combines the above two learning models, namely the model of lecture combinations. Here an educator remains active in delivering learning materials to learners, but sometimes they provide an opportunity for students to express their opinions about question and answer as a distraction learning materials.

Methodology

The data used in this study are primary data. Data is taken directly from the subjects of the research. The sample selection was done by purposive sampling, the sampling of the population based on certain criteria (Jogiyanto, 2013). In this study, the sample is students of Faculty of Economics and Business (FEB), Jenderal Soedirman University (Unsoed) with the following criteria:

1. Students of Bachelor Degree in Department Accounting, FEB Unsoed,
2. Students of Regular Program in Departement Accounting, FEB Unsoed, and
3. Students who follow Accounting for CSME subjects due to curriculum 2012.

The primary data onto the feedback learning process is collected directly by the researcher. Feedback learning process embodied in the values obtained for the students to follow Accounting for CSME subjects. Quiz, structured assignments, seminars, midterm and final exams are combined then converted to the final mark.

Hypothesis testing is done to test the feasibility of the model. A good model has large coefficient determination. Value of R^2 close to 1 means that the independent variables

provide almost the same information needed to predict the variation on the dependent variable (Ghozali, 2009).

Result and Discussion

Statistical description of the variables can be found in Appendix 1. The test results using IBM SPSS 22 software indicate that the learning system of Accounting for CSME subjects is good.

The output shown in Appendix 2 shows the value of R^2 and adjusted R^2 is equal to 0.998. This means that the model meets the criteria of goodness of fit, shown that the feedback is done through quizzes, structured assignments, seminars, midterm and final exams have significant effect on the final mark that obtained by students who follow Accounting for CSME subjects.

Conclusion

The results shown that the learning system of Accounting for CSME subjects already meet the eligibility criteria. Feedback process of learning is done through quizzes, structured assignments, seminars, midterm and final exams have significant effect on the final value obtained by students who follow Accounting for CSME subjects.

Generally, this research is useful for Unsoed, and for Department of Accounting, FEB Unsoed particularly. Results of this study are expected to be used by Team Teaching of Accounting for CSME subjects as a reference to preparing better learning systems in the next semester.

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Appendix 1

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
QZ	119	31	98	74,68	11,260
TS	119	60	88	80,11	3,661
SM	119	57	95	77,50	9,013
UTS	119	20	92	72,47	8,548
UAS	119	55	98	72,33	12,037
FIN	119	52	89	74,33	6,950
Valid N (listwise)	119				

Appendix 2

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	,999 ^a	,998	,998	,289	,998	13620,704	5	113	,000

a. Predictors: (Constant), UAS, TS, QZ, UTS, SM

b. Dependent Variable: FIN

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5690,776	5	1138,155	13620,704	,000 ^b
	Residual	9,442	113	,084		
	Total	5700,218	118			

a. Dependent Variable: FIN

b. Predictors: (Constant), UAS, TS, QZ, UTS, SM